This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (currently amended): A miter saw, comprising:

a base having a substantially horizontal support surface for at least partially supporting a workpiece;

a workpiece positioning fence coupled to the base, said positioning fence being orientated substantially perpendicular to the support surface; and

a cutting assembly pivotally mounted to the base to achieve a plurality of positions, the cutting assembly being pivotable between a raised position and a lowered position for cutting the workpiece, said cutting assembly including:

a blade disposed on an arbor;

a blade guard covering at least a portion of the blade;

a motor orientated substantially perpendicular to the arbor for rotating a circular saw blade, the motor having a motor shaft having a longitudinal axis, the motor shaft being supported by a lower bearing;

a gear assembly configured and arranged to transfer the rotational energy of the motor shaft to the arbor, and

a gear housing covering at least part of the gear assembly and the arbor, the gear housing having an outer lowermost exposed portion intersected by the longitudinal axis of ~~directly below~~ the motor shaft when the cutting assembly is in the lowered position,

the lowermost portion being the portion of the gear housing intersected by the longitudinal axis of ~~directly below~~ the motor shaft closest to the support surface when the cutting assembly is in the lowered position;

wherein when the cutting assembly is disposed at the cutting assembly's closest position to the base when mitering at least a 45° (forty-five degree) from a plane substantially perpendicular to the workpiece positioning fence, the motor is disposed between the blade guard and the workpiece position fence, at least one of the gear assembly and motor being configured so as to not contact the workpiece position fence;

wherein the arbor does not extend beyond the motor shaft, and the outer lowermost exposed gear housing portion is higher than the arbor when the blade is substantially perpendicular to the horizontal support surface.

Claim 2 (original): The miter saw of claim 1, wherein the gear assembly includes a helical gear set coupled to the motor and a bevel gear set between the helical gear set and the arbor.

Claim 3 (original): The miter saw of claim 1, wherein the gear assembly includes a helical gear set coupled to the motor and a jack shaft extending between the helical gear set and a bevel gear set coupled to the arbor.

Claim 4 (previously presented): The miter saw of claim 1, wherein the gear housing is tapered in the direction of the base.

Claim 5 (original): The miter saw of claim 1, further comprising a trunnion disposed between the cutting assembly and the base, said trunnion being constructed so as to permit the cutting assembly to bevel with respect to the base.

Claim 6 (original): The miter saw of claim 1, further comprising a turntable pivotally mounted to

the base, said turntable being constructed so as to rotate the cutting assembly with respect to the workpiece positioning fence.

Claim 7 (original): The miter saw of claim 1, wherein the miter saw is at least one of a chop-type miter saw and a sliding miter saw.

Claims 8-33 (canceled).

Claim 34 (previously presented): The miter saw of claim 1, wherein the gear assembly comprises a first bevel gear rotatably attached to the arbor, a second bevel gear meshing with the first bevel gear, a jack shaft rotatably connected to the second bevel gear, and a helical gear set disposed between the jack shaft and motor shaft.

Claim 35 (previously presented): The miter saw of claim 34, wherein the first and second bevel gears and the jack shaft are disposed between the motor shaft and the blade.

Claim 36 (canceled).